



**U.S. Department of Justice
Tax Division**

Western Criminal Enforcement Section
P.O. Box 972 202-514-5762 (v)
Washington, D.C. 20044 202-514-9623 (f)

September 7, 2021

VIA EMAIL

Kathryn Keneally
Jason Scott Varnado
James Loonam
JONES DAY
kkeneally@jonesday.com
jvarnado@jonesday.com
jloonam@jonesday.com

Re: United States v. Robert T. Brockman, 4:21-cr-009-GCH

Dear Counsel:

We are in receipt of your privilege logs related to two productions by Mr. Brockman's former company Universal Computer Systems Holding. Based on our review, we do not understand your position with respect to many of the documents you have elected to withhold as subject to the attorney-client privilege. As you are aware in order to withhold a document as privileged, you must establish that (1) your client made a confidential communication; (2) to a lawyer or his subordinate; (3) for the primary purpose of securing either a legal opinion or legal services, or assistance in some legal proceeding. *See United States v. Robinson*, 121 F.3d 971, 974 (5th Cir. 1997).

You have marked many documents as subject to the privilege for which no lawyer was party to the communication. That includes emails that Mr. Brockman sent to his pilot, to fellow Reynolds executives, to his administrative assistant, and to his son. Could you please provide the basis by which you are withholding emails sent from Mr. Brockman to the following parties?

- Robert Burnett
- Robert Nalley
- Craig Moss
- Tommy Barras
- Chris Sheehan
- Charles Zeto

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- Don Passmore
- Ray Smaistria
- Robert Theron Brockman II
- Donna Ball
- Laura Douglass
- David Shimek

Please let us know if you have any questions.

Very truly yours,

DAVID A. HUBBERT
Acting Assistant Attorney General

s/ Lee Langston
Trial Attorney

cc: Christopher Magnani, Tax Division
Corey Smith, Tax Division
Boris Bourget, Tax Division



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Dear Counsel:

I am writing in response to your email of September 7, 2021 requesting that we specifically identify each of the times you have asserted attorney-client privilege over an email sent by your client that is neither addressed to nor copied to any attorney. The government has identified forty-six (46) such occasions in two (2) productions made by Mr. Brockman's former company, Universal Computer Systems Holding.

With respect to the May 11, 2020 production, you appear to have done so at Log Numbers: 8, 9, 16, 115, 123, 205, 206, 210, 234, 238, 239, 242, 252, 262, 263, 267, 282, 290, 311, 317, 319, 324, 328, 344, 345, 373, 389, 404, 406, 416, 425, 459, 469, 481, 484, 485, 486, 507, 509, 513, and 520.

With respect to the August 31, 2021 production for which you produced a privilege log on September 6, 2021, you appear to have done so at Log Numbers: 15, 24, 32, and 49. You also claim to have redacted a document received from Mr. Brockman sent by Steve Stevens at Amegy Bank (Log Number 1).

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Please let us know if you have any questions or if you need further information to identify the documents referenced.

Very truly yours,

DAVID A. HUBBERT
Acting Assistant Attorney General

s/ Lee Langston
Trial Attorney

cc: Christopher Magnani, Tax Division
Corey Smith, Tax Division
Boris Bourget, Tax Division